

**Fill in this information to identify the case:**

United States Bankruptcy Court for the:

Southern District of New York  
(State)

Case number (if known): \_\_\_\_\_ Chapter 11

☐ Check if this is an amended filing

**Official Form 201**

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Solstice Marketing Concepts LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and *doing business* as names

3. Debtor's federal Employer Identification Number (EIN) 5 1 - 0 4 1 4 5 7 9

4. Debtor's address

Principal place of business

665 5th Avenue  
Number Street

8th Floor

New York NY 10022  
City State ZIP Code

New York  
County

Mailing address, if different from principal place of business

c/o KCP Advisory Group LLC  
700 Technology Park Drive, Suite 212  
Number Street

P.O. Box

Billerica MA 01821  
City State ZIP Code

Location of principal assets, if different from principal place of business

Number Street

City State ZIP Code

5. Debtor's website (URL) https://solsticesunglasses.com/

Debtor Solstice Marketing Concepts LLC Case number (if known) \_\_\_\_\_  
Name

**6. Type of debtor**

- ☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
☐ Partnership (excluding LLP)  
☐ Other. Specify: \_\_\_\_\_

**7. Describe debtor's business**

*A. Check one:*

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))  
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
☐ Railroad (as defined in 11 U.S.C. § 101(44))  
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))  
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))  
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))  
☒ None of the above

*B. Check all that apply:*

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)  
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)  
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

*C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.*

4 5 3 9

**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

*Check one:*

- ☐ Chapter 7  
☐ Chapter 9  
☒ Chapter 11. *Check all that apply:*

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

Debtor Solstice Marketing Concepts LLC Case number (if known) \_\_\_\_\_  
Name

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

☒ No

☐ Yes. District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY

If more than 2 cases, attach a separate list.

District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?**

☒ No

☐ Yes. Debtor \_\_\_\_\_ Relationship \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_

List all cases. If more than 1, attach a separate list.

MM / DD / YYYY

Case number, if known \_\_\_\_\_

**11. Why is the case filed in this district?**

Check all that apply:

☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention?** (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? \_\_\_\_\_

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other \_\_\_\_\_

**Where is the property?**

Number \_\_\_\_\_ Street \_\_\_\_\_

City \_\_\_\_\_ State ZIP Code \_\_\_\_\_

**Is the property insured?**

☐ No

☐ Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

**Statistical and administrative information**

Debtor Solstice Marketing Concepts LLC  
Name

Case number (if known) \_\_\_\_\_

**13. Debtor's estimation of available funds**

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.  
☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

**14. Estimated number of creditors**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> 1-49               | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99              | <input type="checkbox"/> 5,001-10,000  | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199            | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 |  |  |

**15. Estimated assets**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million           | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million          | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million         | <input type="checkbox"/> More than \$50 billion        |

**16. Estimated liabilities**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million           | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million          | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million         | <input type="checkbox"/> More than \$50 billion        |

**Request for Relief, Declaration, and Signatures**

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 02/17/2021  
MM / DD / YYYY

**X** /s/ Jacen A. Dinoff  
Signature of authorized representative of debtor

Jacen A. Dinoff  
Printed name

Title Chief Restructuring Officer

Debtor Solstice Marketing Concepts LLC Case number (if known) \_\_\_\_\_  
Name

**18. Signature of attorney**

**X**

/s/ Craig A. Wolfe  
Signature of attorney for debtor

Date 02/17/2021  
MM / DD / YYYY

Craig A. Wolfe  
Printed name

Morgan, Lewis & Bockius LLP  
Firm name

101 Park Avenue  
Number Street

New York NY 10178-0060  
City State ZIP Code

212-309-6204 craig.wolfe@morganlewis.com  
Contact phone Email address

4412334 NY  
Bar number State

**SOLSTICE MARKETING CONCEPTS LLC**  
**WRITTEN CONSENT OF SOLE MEMBER AND MANAGER**  
**February 17, 2021**

THE UNDERSIGNED, constituting the sole member and the sole manager (the “Manager”) of Solstice Marketing Concepts LLC, a Delaware limited liability company (the “Company”), in accordance with the authority contained in the Delaware Limited Liability Company Act (the “Act”) and the Amended and Restated Operating Agreement of Solstice Marketing Concepts LLC, effective as of July 2, 2019 (the “Operating Agreement”) does hereby consent in writing that the following resolutions having the same force and effect as if duly adopted at a meeting of the Manager, duly noticed, called and held in accordance with the Act and the Operating Agreement.

WHEREAS, the Manager, acting pursuant to the laws of the State of Delaware, has considered the financial and operational aspects of the Company’s business;

WHEREAS, the Manager has reviewed the historical performance of the Company, the market for the Company’s business, and the current and long-term liabilities of the Company;

WHEREAS, the Manager has, over the last several months, reviewed the materials presented to it by the management of and the advisors to the Company regarding the possible need to undertake a financial and operational restructuring and reorganization of the Company;

WHEREAS, the Manager has analyzed each of the financial and strategic alternatives available to it, including those available on a consensual basis with the principal stakeholders of the Company, and the impact of the foregoing on the Company’s business and its stakeholders;

WHEREAS, in light of the Company’s financial condition, the Company will file a voluntary petition (the “Petition”) under Subchapter V (11 U.S.C. §§ 1181-1195) (“Subchapter V”) of Chapter 11 of Title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the “Bankruptcy Code”) for relief (the “Chapter 11 Case” and the “Filing”) in the United States Bankruptcy Court for the Southern District of New York (Manhattan) (the “Bankruptcy Court”);

WHEREAS, subject to Bankruptcy Court approval, the Company will enter first a binding term sheet for, and then a senior secured asset-based credit agreement with Second Avenue Capital Partners LLC (“Second Avenue”), as administrative agent and collateral agent, with the Company, as borrower, for a senior secured asset-based credit facility (the “DIP ABL Credit Facility”) in an aggregate principal amount of up to the lesser of (i) \$6,500,000 (subject to borrowing-based availability) consisting entirely of revolving commitments and the loans outstanding thereunder from time to time, and (ii) the amount actually lent under an interim or a final order of the Bankruptcy Court approving such financing, whichever is then in effect, (the “DIP Financing”);

WHEREAS, in connection with the Chapter 11 Case, the Company will also file a Subchapter V Chapter 11 plan of reorganization (the “Plan”) that, subject to the Plan becoming effective, contemplates the rationalization of the Company’s retail store leases, executory contracts, and other debt obligations for the purposes of reorganizing the Company’s balance sheet in a manner that preserves as many jobs as practicable, is fair and equitable to creditors under the circumstances and consistent with Subchapter V, and permits the Company to emerge from bankruptcy in 2021 as a going concern; and

WHEREAS, the Manager has had the opportunity to review the Petition, the related “first day” motions and applications and other pleadings that the Company anticipates filings with the Petition, and the term sheet for the DIP Financing.

**A. Voluntary Petition under Chapter 11 of the Bankruptcy Code**

NOW, THEREFORE, BE IT RESOLVED, that in the judgment of the Manager, it is desirable and in the best interests of the Company, its creditors, employees, equityholder and other interested parties that the Petition be filed by the Company seeking relief under Subchapter V of Chapter 11 of the Bankruptcy Code in the Bankruptcy Court;

FURTHER RESOLVED, that in the judgment of the Manager, it is desirable and in the best interests of the Company and all other parties in interest to affirm the previous appointment of Jacen Dinoff as Chief Restructuring Officer (“CRO”) of the Company and to ratify and approve all actions taken previously by him in that capacity;

FURTHER RESOLVED, that the CRO and any officers of the Company (collectively, the “Authorized Officers”) are authorized on behalf of the Company to execute, verify and file all petitions, schedules, lists, and other papers, plan(s) of reorganization, DIP Financing and exit financing documents, and other documents in connection with the Chapter 11 Case (the “Bankruptcy Documents”) and to take and perform any and all further actions and steps that any such Authorized Officers deem necessary, desirable and proper in connection with the Company’s commencement and prosecution of the Chapter 11 Case, with a view to the successful resolution of such case and consummation of the DIP Financing;

FURTHER RESOLVED, the Company be, and it hereby is, authorized and directed to perform its obligations under the Chapter 11 Case and to take all actions in accordance therewith necessary to consummate the Filing;

FURTHER RESOLVED, the Manager hereby determines that the Bankruptcy Documents and the DIP Financing are advisable and in the best interests of the Company;

FURTHER RESOLVED, that the forms, terms and provisions of the Bankruptcy Documents and the schedules and exhibits attached thereto are, and each hereby is, approved with such changes and modifications thereto as may be deemed necessary or appropriate by the Authorized Officers, as conclusively evidenced by such officer’s execution and delivery thereof; and

FURTHER RESOLVED, the Company be, and it hereby is, authorized, empowered and directed to perform its obligations under the Bankruptcy Documents and to take all actions in accordance therewith necessary to consummate the DIP Financing and other reorganization and bankruptcy-related transactions.

**B. Retention of Professionals**

FURTHER RESOLVED, that the Authorized Officers, on behalf of the Company, are authorized, empowered and directed to retain the law firm of Morgan, Lewis & Bockius LLP (“Morgan Lewis”) as bankruptcy counsel to represent and assist the Company in carrying out its duties under Chapter 11 of the Bankruptcy Code, and to take any and all actions to advance the Company’s rights in connection therewith, and the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the Filing, and to cause to be filed an appropriate application for authority to retain the services of Morgan Lewis;

FURTHER RESOLVED, that the Authorized Officers, on behalf of the Company, are authorized, empowered and directed to retain the services of Retail Consulting Services, Inc. (“RCS”) as the Company’s real estate consultant and advisor, effective as of the date the petition is filed, and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the Filing, and to cause to be filed an appropriate application for authority to retain the services of RCS;

FURTHER RESOLVED, that the Authorized Officers, on behalf of the Company, are authorized, empowered and directed to retain the services of KCP Advisory Group LLC (“KCP”) as financial consultants and advisors assisting the CRO in exercising his responsibilities with respect to the Company, effective as of the date the petition is filed, and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the Filing, and to cause to be filed an appropriate application for authority to retain the services of KCP; and

FURTHER RESOLVED, that the Authorized Officers of the Company be, and hereby are, authorized and directed to employ any other professionals necessary to assist the Company in carrying out its duties under the Bankruptcy Code; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to or immediately upon the Filing and cause to be filed appropriate applications with the Bankruptcy Court for authority to retain the services of any other professionals, as necessary, and on such terms as are deemed necessary, desirable and proper.

#### **C. Approval of DIP Financing**

FURTHER RESOLVED, the Manager hereby determines that the DIP Financing and its related transactions and documentation are advisable and in the best interests of the Company;

FURTHER RESOLVED, that the form, terms and provisions of the term sheet for the DIP Financing and the attachments thereto are, and each hereby is, approved with such changes and modifications thereto as may be deemed necessary or appropriate by the Authorized Officers, as conclusively evidenced by such officer’s execution and delivery thereof; and

FURTHER RESOLVED, the Company be, and it hereby is, authorized, empowered and directed to perform its obligations under the Purchase Agreement and to take all actions in accordance therewith necessary to consummate the DIP Financing.

#### **D. General Authority**

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized on behalf of the Company to take any and all actions and steps deemed by any such Authorized Officer to be necessary or desirable to the develop, file and prosecute to confirmation of a Subchapter V Chapter 11 plan of reorganization and related disclosure statement;

FURTHER RESOLVED, that all such other acts or things which would cause the transactions contemplated by these resolutions to be consummated and performed be, and hereby are, authorized, approved and adopted;



FURTHER RESOLVED, that any actions taken by the Manager prior to the date of these resolutions that are within the authority conferred hereby are ratified, confirmed and approved as the act and deed of the Company;

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized, empowered and directed, in the name and on behalf of the Company, to cause the transactions contemplated by these resolutions to be consummated and performed in the manner provided therein and from time to time to do, or cause to be done, all such other acts or things, and to execute and deliver all such agreements, instruments, certificates and other documents, and to affix and attest thereto, or cause to be done affixed and attested thereto, the corporate seal of the Company as any Authorized Officer shall deem in its sole discretion desirable to carry out the purposes and intents of any of the foregoing resolutions; and

FURTHER RESOLVED, that the signing by any officer of the Company of any of the documents or instruments referred to in or contemplated by the foregoing resolutions or the taking by it of any actions to carry out the foregoing shall conclusively establish (i) such officer's authority to do so from the Company, (ii) such officer's determination of the propriety and the necessity, appropriateness or advisability of such documents or instruments and the actions contemplated thereby, and (iii) the approval and ratification by the Company of the documents and instruments so signed and the actions referred to therein or contemplated thereby.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, each of the undersigned has caused this *Written Consent of the Sole Member and Manager* to be duly executed as of the date set forth above.

February 17, 2021

**FAIRWAY LLC**, a Nevada limited liability company

By: Corette LLC, a Delaware limited liability company, as  
Manager of Fairway LLC

By: 

Name: Nathan Rosenberg, as Manager of Corette LLC

*[Signature Page to the Written Consent of Sole Member  
and Manager of Solstice Marketing Concepts LLC]*

Craig A. Wolfe  
Jason R. Alderson  
T. Charlie Liu  
David K. Shim  
**MORGAN, LEWIS & BOCKIUS LLP**  
101 Park Avenue  
New York, NY 10178  
Telephone: (212) 309-6000  
Facsimile: (212) 309-6001  
craig.wolfe@morganlewis.com  
jason.alderon@morganlewis.com  
charlie.liu@morganlewis.com  
david.shim@morganlewis.com

*Proposed Counsel for Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOLSTICE MARKETING CONCEPTS LLC,

Debtor.<sup>1</sup>

Chapter 11

Case No. 21-\_\_\_\_\_(\_\_\_\_)

**CORPORATE OWNERSHIP STATEMENT  
PURSUANT TO FED. R. BANKR. P. 1007 AND 7007.1**

Pursuant to Rules 1007(a)(1), 1007(a)(3), and 7007.1 of the Federal Rules of Bankruptcy Procedure, attached hereto as **Exhibit A** is an organizational chart reflecting all of the ownership interests in Solstice Marketing Concepts LLC (the “Debtor”), as debtor and debtor in possession, in the above-referenced chapter 11 case. The Debtor respectfully represents as follows:

1. Corette LLC, a Delaware limited liability company, directly owns 100% of the equity or membership interests, as applicable, in Fairway LLC (“Fairway”).

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<sup>1</sup> The Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is: Solstice Marketing Concepts LLC (4579).

2. Fairway, a Nevada limited liability company, directly owns 100% of the equity or membership interests, as applicable, in the Debtor.

*[Remainder of page intentionally left blank]*

**EXHIBIT A**

**Organizational Chart**

**CORETTE LLC**

a Delaware limited liability company.

Members: (1) Claudio Luca Dotta (50%); and  
Nathan Rosenberg (50%).

Purpose: Holds 100% of the equity in Fairway  
LLC and no other entities.



**FAIRWAY LLC**

a Nevada limited liability company.

Sole Member and Manager: Corette LLC (100%).

Purpose: Holds 100% of the equity in Solstice  
Marketing Concepts LLC and no other entities.



**DEBTOR:**

**SOLSTICE MARKETING  
CONCEPTS LLC**

a Delaware limited liability company.

Sole Member and Manager: Fairway LLC (100%).

Chief Restructuring Officer: Jacen Dinoff.

Chief Executive Officer: Michael Rosenberg.

Purpose: Brick and mortar and online sunglasses  
retailer.

**G.S.I. CORP.**

a New York corporation.

Shareholders: (1) Gabriella Rosenberg (55%); (2) Michael  
Rosenberg (15%); (3) David Rosenberg (15%); and (4)  
Naomi Rosenberg (15%).

President/Chief Executive Officer: Nathan Rosenberg.

Purpose: Wholesale optical frame and sunglass trader.

Secured Creditor of Solstice Marketing Concepts LLC.

Craig A. Wolfe  
Jason R. Alderson  
T. Charlie Liu  
David K. Shim  
**MORGAN, LEWIS & BOCKIUS LLP**  
101 Park Avenue  
New York, NY 10178  
Telephone: (212) 309-6000  
Facsimile: (212) 309-6001  
craig.wolfe@morganlewis.com  
jason.alderon@morganlewis.com  
charlie.liu@morganlewis.com  
david.shim@morganlewis.com

*Proposed Counsel for Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOLSTICE MARKETING CONCEPTS LLC,

Debtor.<sup>1</sup>

Chapter 11

Case No. 21-\_\_\_\_\_(\_\_\_\_)

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holder(s), which is prepared in accordance with Fed. R. Bankr. P. 1007(a)(3) for filing in this chapter 11 case.

DEBTOR	NAME AND ADDRESS OF EQUITY HOLDER	PERCENTAGE OF EQUITY HELD
Solstice Marketing Concepts LLC	Fairway LLC c/o Law Offices of Philip A Kantor PC 1781 Village Center Circle, Suite 120 Las Vegas, NV 89134-0573	100%

<sup>1</sup> The Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is: Solstice Marketing Concepts LLC (4579).

**Fill in this information to identify the case:**

Debtor name Solstice Marketing Concepts LLC  
United States Bankruptcy Court for the: Southern District of New York  
(State)  
Case number (If known): \_\_\_\_\_

☐ Check if this is an amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

**A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.**

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Macerich P.O. Box 2172 401 Wilshire Blvd., Ste 700 Santa Monica, CA 90401	Rachel Douglas TysonsCorner_AR@ macerich.com 424-229-3753	Landlord				\$1,395,001
2	Safilo USA Inc. 300 Lighting Way Secaucus, NJ 07094	Yanielle Green yanielle.green@ safilo.com	Merchandise				\$594,347
3	Brookfield Properties Attn: General Manager 2655 Richmond Ave Staten Island, NY 10314	Mitchell Monson mitchell.monson@ brookfieldpropertiesretail.com 312-960-2900	Landlord				\$510,241
4	500 Fifth Avenue, Inc. c/o JGS Advisors, LLC Attn: Mr. Joel G. Shapiro 500 Fifth Ave., Ste 1950 New York, NY 10110	Debbie Garcia debbie.garcia@ cushwake.com 212-391-4210	Landlord				\$498,858
5	Westfield LLC Airport Division Management Office 2730 University Blvd., Ste LL6 Wheaton, MD 20902	Joanne King jking@westfield.com	Landlord				\$447,936
6	Columbus Centre Retail Attn: David A. Rubenstein, Esq. 60 Columbus Cir., 20th Fl. New York, NY 10023	Brian McEvoy brian.mcevoy@related.com 212-801-7424	Landlord				\$437,407
7	Waller Realty Inc. 233 Broadway, 18th Fl. New York, NY 10279	Phillip Duchatellier pducha@aol.com 631-864-6260	Landlord				\$328,104
8	Turnberry Associates c/o Turnberry Aventura Mall Co., Ltd. 19501 Biscayne Blvd., Ste 400 Aventura, FL 33180	Robert Mendola rmendola@turnberry.com 305-914-8216	Landlord				\$230,753



Debtor Solstice Marketing Concepts LLC Case number (if known) \_\_\_\_\_  
Name \_\_\_\_\_

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	MADALUXE 1760 Apollo Court Seal Beach, CA 90740	Cynthia Valdez cynthia.valdez@ madaluxe.com 562-296-1055	Merchandise				\$214,787
10	QUAY EYEWARE INC. 821 Howard St. San Francisco, CA 94103	Gerry Paulino gerry.paulino@ quayaustalia.com 628-239-1279	Merchandise				\$195,933
11	CENTURYLINK 1801 California St., 25th Fl. Phoenix, AZ 85072-2124	Lisa Towle & Darren Jones lisa.towle@rdssolutions.com; darren.jones@rdssolutions.com 908-617-4705	Other Trade Debt				\$178,166
12	MAUI JIM P.O. BOX 203861 Dallas, TX 75320-3861	John Gramig jgramig@mauijim.com 503-860-3006	Merchandise				\$167,109
13	JLL c/o Maui Lahaina Partners, LLC 3660 Waiialae Ave., Ste 304 Honolulu, HI 96816	Ben Davinroy ben.davinroy@am.jll.com 618-624-4241	Landlord				\$157,424
14	BMW Realty Advisors Attn: President & CEO, Retail 3344 Peachtree Rd., Ste 1200 Atlanta, GA 30326	Leslie Mills admin@ paseonuevosshopping.com 805-963-7147	Landlord				\$150,690
15	KERING EYEWEAR USA INC 200 Somerset Corp Blvd. Ste 4002 Bridgewater, NJ 08807	My Nguyen & Daisy Villacis my.nguyen-ho@kering.com; daisy.villacis@kering.com 908-947-2614	Merchandise				\$132,372
16	CONDUCTOR INC 2 Park Ave., 15th Fl. New York, NY 10016	Thomas E. Conway tconway@conductor.com	Other Trade Debt				\$113,411
17	The Pyramid Companies General Counsel The Clinton Exchange 4 Clinton Square Syracuse, NY 13202	Allyson Legnett AllysonLegnetto @pyramidmg.com 315-422-7000	Landlord				\$107,368
18	Institutional Mall Investors General Manager c/o Miracle Mile Shops Management Offices 3663 Las Vegas Blvd South, Ste 900 Las Vegas, NV 89115	Cindy DiMino cdimino@mms-lv.com 702-701-7805	Landlord				\$100,722
19	B ROBINSON LLC 330 Murray Hill Pkwy East Rutherford, NJ 07073	Cliff Robinson ar@brobinson.com 212-683-0348 x120	Merchandise				\$96,071
20	The Taubman Company Taubman Benderson UTC LLC P.O. Box 674647 Detroit, MI 48267	Janice Sanders jsanders@taubman.com 248-258-7562	Landlord				\$85,505

**Fill in this information to identify the case and this filing:**

Debtor Name Solstice Marketing Concepts LLC  
United States Bankruptcy Court for the: Southern District of New York  
(State)  
Case number (If known): \_\_\_\_\_

## Official Form 202

### Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)  
Corporate Ownership Statement Pursuant to Fed. R. Bankr. P. 1007 and 7007.1;  
List of Equity Security Holders; see also attached Declaration of Jacen A. Dinoff
- ☒ Other document that requires a declaration \_\_\_\_\_  
in Support of Chapter 11 Petition

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 02/17/2021  
MM / DD / YYYY

X

/s/ Jacen A. Dinoff  
Signature of individual signing on behalf of debtor

Jacen A. Dinoff  
Printed name

Chief Restructuring Officer  
Position or relationship to debtor

Craig A. Wolfe  
Jason R. Alderson  
T. Charlie Liu  
David K. Shim  
**MORGAN, LEWIS & BOCKIUS LLP**  
101 Park Avenue  
New York, NY 10178  
Telephone: (212) 309-6000  
Facsimile: (212) 309-6001  
craig.wolfe@morganlewis.com  
jason.alderon@morganlewis.com  
charlie.liu@morganlewis.com  
david.shim@morganlewis.com

*Proposed Counsel for Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOLSTICE MARKETING CONCEPTS LLC,

Debtor.<sup>1</sup>

Chapter 11

Case No. 21-\_\_\_\_\_(\_\_\_\_)

**DECLARATION OF JACEN A. DINOFF IN SUPPORT OF CHAPTER 11 PETITION**

I, Jacen A. Dinoff, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury as follows:

1. I hereby submit this declaration (the “Declaration”), made in my capacity as the Chief Restructuring Officer of Solstice Marketing Concepts LLC (the “Debtor”).

2. On February 17, 2021 (the “Petition Date”), the Debtor filed a voluntary petition for relief under subchapter V of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) (the “Chapter 11 Petition”).

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<sup>1</sup> The Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is: Solstice Marketing Concepts LLC (4579).

3. Pursuant to section 1116 of the Bankruptcy Code, a small business debtor proceeding under Subchapter V of chapter 11 of the Bankruptcy Code needs to file copies of the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or state under penalty of perjury if any of these documents do not exist.

4. As to the Debtor's federal income tax return, the Debtor files a tax return that is consolidated with certain non-debtor entities. Therefore, for privacy reasons, the tax return is not being attached to the Chapter 11 Petition. The tax return will be made available to the Office of the United States Trustee, the Subchapter V Trustee, and the Court, and, upon request, other appropriate parties in interest subject to an order of the Court or other non-disclosure parameters.

5. As to the Debtor's balance sheet and cash-flow statement, those documents will be included as an exhibit to the *Declaration of Jacen A. Dinoff in Support of the Debtor's Chapter 11 Petition, First Day Motions and Related Pleadings* (the "First Day Declaration"), which will be filed shortly after the Petition Date before the first day hearing in this chapter 11 case.

6. As to the Debtor's statement of operations, the Debtor will provide appropriate information in the First Day Declaration and the Debtor's schedules and statement of financial affairs, which will also be filed in accordance with the applicable rules.

7. I, on behalf of the Debtor, respectfully submits this Declaration in support of the Chapter 11 Petition.

Dated: February 17, 2021  
New York, NY

/s/ Jacen A. Dinoff  
Jacen A. Dinoff  
Chief Restructuring Officer  
Solstice Marketing Concepts LLC

**CREDITOR LIST**

1-800-GOT-JUNK?  
PO Box 123419  
Dallas, TX 75312-3419

23rd Group LLC  
4944 Parkway Plaza Blvd  
Ste 400  
Charlotte, NC 28217

43 Studios, LLC  
PO Box 2519  
Ketchum, ID 83340

500 Fifth Avenue, Inc.  
c/o JGS Advisors, LLC  
Attn: Mr. Joel G. Shapiro  
500 Fifth Ave  
Suite 1950  
New York, NY 10110

Academy Fire Protection I  
42 Broadway  
Lynbrook, NY 11563

Admiral Indemnity  
7233 East Butherus Drive  
Scottsdale, AZ 85260-2410

Adobe Inc.  
345 Park Avenue  
San Jose, CA 95110

Agilence Inc  
1020 Briggs Road  
Suite 110  
Mt Laurel, NJ 08054

Air Masters Systems, Inc.  
5654 Sugar Maple Way  
Fontana, CA 92336

AJ Squared Security Inc  
P.O. Box 481  
Merrick, NY 11566-0481

Alameda County  
1221 Oak Street  
Room 131  
Oakland, CA 94612

Allegiant Group LLC  
11 Foxhill Lane  
A Services Inc  
Minneapolis, MN 55485

Amazon  
410 Terry Avenue North  
Seattle, WA 98109

American Express  
P.O. Box 360001  
Fort Lauderdale, FL 33336-0001

Ameripark LLC  
1275 Broadway Plaza  
Walnut Creek, CA 94596

Amperity, Inc  
41 W 25st  
3rd Flr  
New York, NY 10010

APPLE  
90-15 Queens Boulevard  
Elmhurst, NY 11373

Appriss Retail  
9901 Linn Station Rd  
Suite 500  
Cincinnati, OH 45263-9640

Aptos Canada Inc  
15 Governer Drive  
Chicago, IL 60666-0512

Arch Insurance Company  
PO Box 12909  
Philadelphia, PA 19176-0909

Arizona Dept of Revenue  
Transaction Privilege & Use Tax  
P.O. Box 29010  
Phoenix, AZ 85038-9010

AT&T  
515 N. Julia Street  
Suite # 213  
Jacksonville, FL 32202

Atlantic PC Inc  
55 Northern Blvd  
Suite 001  
Great Neck, NY 11021

Attentive Mobile Inc  
156 5th Ave Ste 303  
New York, NY 10010



Axis Global System LLC  
343 Murray Hill Parkway  
East Rutherford, NJ 07073

Axper  
127 Boul Richelieu  
Richelieu, Quebec J3L 3R

B Robinson LLC  
330 Murray Hill Pkwy  
East Rutherford, NJ 07073

Bank of America, N.A.  
PO Box 15284  
Wilmington, DE 19850

Bank of Hawaii  
IWILEI Branch  
909 Dillingham Blvd  
Honolulu, HI 96187

Barton Perreira  
**REDACTED**

Bexar County Tax Collector  
PO Box 839950  
San Antonio, TX 78207

Bieri & Ames  
660 Woodward Avenue  
Suite 1500  
Detroit, MI 48226

Bluebonnet Electric  
101 Security Parkway  
New Albany, IN 47150

BMW Realty Advisors  
Jones Lang LaSalle Americas, Inc  
Attn: President and CEO, Retail  
3344 Peachtree Rd.  
Suite 1200  
Atlanta, GA 30326

Boss Facility Services  
1 Roebling Court  
Ronkonkoma, NY 11779

Brads Deals LLC  
6115 Estate Smith Bay  
Ste 315/Box 7  
St Thomas, VI 00802

Brink's Incorporated  
PO Box 101031  
Atlanta, GA 30392-1031

Brookfield Properties  
Baybrook Mall, LLC  
350 N. Orleans St.  
Suite 300  
Chicago, IL 60654

Brookfield Properties  
Glendale Galleria  
Attn: General Manager  
100 W. Broadway  
Suite 100  
Glendale, CA 91210

Brookfield Properties  
Mall of Louisiana  
Law/Lease Admin Dept  
c/o Mall of Louisiana  
110 N. Wacker Dr.  
Chicago, IL 60606

Brookfield Properties  
Staten Island Mall Phase I  
Attn: General Manager  
2655 Richmond Ave  
Staten Island, NY 10314

Broward County, FL  
115 S. Andrews Ave #A100  
Fort Lauderdale, FL 33301-895

California Dept of Tax and Fee Admin  
PO Box 942879  
Sacramento, CA 94279-7072

Cardmember Service  
PO Box 1423  
Charlotte, NC 28201-1423

Castlewood Partners LLC  
16 Middle Neck Road  
Suite # 130  
Great Neck, NY 11021

Catalyst Tags Inc  
4620 Grandover Parkway  
Greensboro, NC 27407

Central Hudson Gas & Electric Corp  
101 Security Parkway  
Chicago, IL 60677-2007

Centurylink  
1801 California St  
25th Floor  
Phoenix, AZ 85072-2124

Chelsea Sanitation Service  
P.O. Box 451  
Kearny, NJ 07032

Cigna Healthcare  
Chlic  
PO Box 64454  
Pittsburgh, PA 15264

Circuit of The Americas L  
9201 Circuit of The Americas Blvd  
Del Valle, TX 78617

City of Arcadia  
Attn: Business License office  
240 West Huntington Dr  
Arcadio, CA 91066

City of Auburn Hills, MI  
1827 N. Squirrel Road  
Auburn Hills, MI 48326

City of Aventura  
19200 W Country Club Drive  
Aventura, FL 33180

City of Boca Raton  
201 West Palmetto Rd  
Boca Raton, FL 33432

City of Carlsbad  
1635 Faraday Ave  
Carlsbad, CA 92008

City of Corte Madera  
Dept of Finance  
300 Tamalpais Dr., P.O. Box 159  
Corte Madera, CA 94976-0159

City of Fort Lauderdale  
Dept of Finance  
100 N Andrews Ave  
1st Fl  
Fort Lauderdale, FL 33301

City of Gilroy  
Business License Dept  
7351 Rosanna St  
Gilroy, CA 95020-6197

City of Glendale Business Registration Center  
8839 N Cedar Ave #212  
Frasno, CA 93720

City of Holyoke, MA  
536 Dwight Street  
Room 13  
Holyoke, MA 1040

City of Livermore  
1052 S Livermore Ave  
Livermore, CA 94550

City of Los Angeles  
Dept of Finance  
Unit 200 North Spring Street  
Room 101  
Los Angeles, CA 90012

City of Miami Beach  
PO Box 116649  
Atlanta, GA 30368-6649

City of Natick, MA  
13 E. Central St.  
Natick, MA 01760

City of New Orleans  
Dept of Finance  
Bureau of Revenue - Sales Tax  
1300 Perdido St  
Suite 1W15  
New Orleans, LA 70112

City of Novi, MI  
45175 W. Ten Mile Rd  
Novi, MI 48375

City of Orlando  
Permitting Services Division  
400 South Orange Ave  
1st Fl  
Orlando, FL 32801

City of Palo Alto  
PO Box 7026  
San Francisco, CA 94120

City of Pembroke Pines  
Local Business Tax Division  
601 City Center Way  
Pembroke Pine, FL 33025

City of San Diego  
9325 Hazard Way  
Ste. 100  
San Diego, CA 92123

City of San Luis Obispo  
Business License and Tax Renewal  
990 Palm Street  
San Luis Obispo, CA 93401

City of Santa Barbara  
735 Anacapa Street  
Santa Barbara, CA 93101-2203

City of Santa Monica  
Dept of Finance  
1685 Main Street  
Mail Stop 09  
Santa Monica, CA 90401

City of Sunrise  
1601 NW 136th Ave  
Building A  
Sunrise, FL 33323

City of Sweetwater  
Business Tax Dept  
500 SW 109th Ave  
Sweetwater, FL 33174

City of Walnut Creek  
Business License Counter  
1666 N Main St  
Walnut Creek, CA 94596

CJ Affiliate  
768 North Ave  
New Rochelle, NY 10801

Clark County Assessor  
500 S Grand Central Pkwy  
Las Vegas, NV 89155

Clark County Business License  
500 S Grand Central Pkwy  
3rd Fl  
Las Vegas, NV 89155

Clear Creek Isd Tax Office  
2425 E Main St  
League City, TX 77573



Columbus Centre Retail  
Levitt & Boccio, LLP  
Attn: David A. Rubenstein, Esq.  
60 Columbus Circle  
20th Floor  
New York, NY 10023

Comcast  
PO Box 70219  
Philadelphia, PA 19176-0219

Comed  
PO Box 6111  
Carol Stream, IL 60197-6111

Commission Junction  
530 East Montecito Street  
Suite 106  
Santa Barbara, CA 93103

Commonwealth Packaging Co  
5490 Linglestown Rd  
Harrisburg, PA 17112

Con Edison  
Jaf Station  
PO Box 1702  
New York, NY 10116-1702

Concur Technologies, Inc  
62157 Collections Center Drive  
Chicago, IL 60693

Conductor Inc  
2 Park Ave 15th Floor  
New York, NY 10016

Connecticut Dept of Revenue  
PO Box 5030  
Hartford, CT 06102-5030

Controltek  
200 Crossing Blvd  
Ste 200  
Bridgewater, NJ 08807

Cornell Storefront System  
140 Maffet Street  
Suite 200  
Wilkes-Barre, PA 18705

Corette LLC  
c/o Law Offices of Philip A Kantor  
1781 Village Center Circle Suite  
Las Vegas, NV 89134

Costa Del Mar Sunglasses  
P.O. Box 863628  
Orlando, FL 32886-3628

Cox  
315 W 39th St  
New York, NY 10018

Cushman & Wakefield US Inc  
Cushman & Wakefield Solution LL (KS)  
PO Box 589  
Colwich, KS 67030

Cybersource Corporation  
PO Box 742842  
Los Angeles, CA 90074-2842

Delta Dental of New York  
P.O. Box 62577  
Baltimore, MD 21264

Denison Parking  
125 Westchester Ave.  
#900  
White Plains, NY 10601

Dept of Agriculture/Weights and Measures  
2380 Bisso Lane  
Suite A  
Concord, CA 94520

Derigo Rem  
10941 La Tuna Canyon Road  
San Valley, CA 91352-2012

Dita Inc  
1 Columbia  
Aliso Viejo, CA 92656

Duke Energy  
PO Box 1004  
Charlotte, NC 28201-1004

Duval County, FL  
231 E. Forsyth St  
Suite 130  
Jackson, FL 32202-3370

E.J. Harrison & Sons Inc  
P.O. Box 4009  
Ventura, CA 93007-4009

Eastern States Eyewear  
33 Hempstead Turnpike  
Elmont, NY 11033

Empower Retirement  
PO Box 17376  
Denver, CO 80217-3764

Entergy  
P.O Box 61009  
New Orleans, LA 70161-1009

Entertainment Benefits Group, LLC  
19495 Biscayne Blvd  
Ste 300  
Miami, FL 33180

Extra Space Management In  
27 Bond Street  
Central Valley, NY 10917

Eye Candy Creations USA  
1201 Peachtree St NE  
Floor 2 Suite 247  
Atlanta, GA 30361

Fairfax County, VA  
Finance Dept./Business Tax Division  
601 Carmen Drive  
Camarillo, CA 93010

Fairfax County, VA  
12000, Government Center Parkway  
Fairfax, VA 22035

Fairway LLC  
c/o Law Offices of Philip A Kantor  
1781 Village Center Circle Suite  
Las Vegas, NV 89134

FAIRWAY LLC  
40 Bayview Ave  
Inwood, NY 11096

Fandl LLC  
170 E. Ridgewood Ave  
Ridgewood, NJ 07450

Fedex  
P.O Box 371461  
Pittsburgh, PA 15250-7461

Fidelity Investments  
PO Box 73307  
Chicago, IL 60673

Fire King Commercial Services, LLC  
PO Box 779108  
Chicago, IL 60677

Fitting Box  
209 rue de l'Innovation  
31670 Labège  
France

Florida Dept of Revenue  
Tech Assistance & Dispute Resolution  
P.O. Box 7443  
Tallahassee, FL 32314-7443

Florida Power and Light  
General Mail Facility  
Miami, FL 33188-0001

Frontier Telephone  
401 Wilshire Boulevard  
Suite 700  
Santa Monica, CA 90401

Fulton County Tax Commissioner  
141 Pryor St SW  
Atlanta, GA 30303

Gaffos Inc  
40 Bayview Ave  
Inwood, NY 11096

Gallaway Safety & Supply  
205 Carlton Drive  
PO Box 128  
Eighty Four, PA 15330

Gen3 Marketing LLC  
960B Harvest Drive  
Suite 210  
Blue Belle, PA 19422

Georgia Dept of Revenue  
State of Georgia, Dept of Revenue  
P.O. Box 105408  
Atlanta, GA 30348-5408

Georgia Power  
1218 W Winton Ave  
Hayward, CA 94545

Globex  
PO Box 5534  
Englewood, NJ 07631

Go Mini's  
P.O. Box 2362  
Eaton Park, FL 33840

Good Design Studios  
341 Three Mile Hill Rd  
Middlebury, CT 06762

Granite Telecommunications  
100 Newport Avenue Extension  
Quincy, MA 02171

GSI Corp  
40 Bayview Ave  
Inwood, NY 11096

GTT  
PO Box 842630  
Dallas, TX 75284-2630

Gulf Power  
P.O. Box 29090  
Miami, FL 33102-9090

Harris County Mud 358  
P.O Box 684000  
Houston, TX 77268-4000

Harris County, TX  
P.O. Box 4622  
Houston, TX 77210-4622

Hawaii Dept of Revenue  
Hawaii Dept of Taxation  
P.O. Box 1425  
Honolulu, HI 96806-1425

Hawaiian Electric Light Company  
P.O. Box 29570  
Honolulu, HI 96820-1970

Hawaiian Telcom  
P.O. Box 30770  
Honolulu, HI 96820-0770



Hays County, TX  
712 Stagecoach Trail  
Suite 1120  
San Marcos, TX 78666-6073

Heartland  
361 Newbury St  
5th Fl  
Boston, MA 02115

Herrick Feinstein LLP  
Two Park Avenue  
New York, NY 10016

Hidalgo County, TX  
P.O. Box 178  
Edinburg, TX 78540

Hillsborough County, FL  
P.O. Box 30012  
Tampa, FL 33630-3012

Hilsinger Company dba Hil  
PO Box 644498  
Pittsburgh, PA 15264-4498

HIPAA VAULT  
950 Boardwalk  
San Marcos, CA 92078

HR Direct  
PO Box 669390  
Pompano Beach, FL 33066

HUB International Northeast Ltd  
100 Sunnyside Blvd  
Woodbury, NY 11797

Hyperspace  
87 N Raymond Ave.  
Ste 905A  
Pasadena, CA 91103

IEM Inc  
PO Box 93538  
Las Vegas, NV 89193

Illinois Dept of Revenue  
Retailers' Occupation Tax  
101 W Jefferson St  
Springfield, IL 62796-0001

Institutional Mall Investors  
Boulevard Invest LLC  
c/o Miracle Mile Shops  
3663 Las Vegas Blvd  
South Suite 900  
Las Vegas, NV 89115

Interstate Waste Services  
PO Box 554744  
Detroit, MI 48255-4744

Ira Kevelson  
**REDACTED**

Internal Revenue Service  
Bankruptcy Department  
290 Broadway  
New York, NY 10007

IRS Insolvency Section  
Internal Revenue Service  
2970 Market Street  
Philadelphia, PA 19104-5016

IRS Insolvency Section  
Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

JDDACPA LLC  
5114 Stonetwood Cir  
Mableton, GA 30126

Jefferson Parish  
P.O. Box 248  
Grenta, LA 70054

Jefferson Parish Sheriff's office  
Bureau of Revenue and Taxation  
Sales Tax Division  
P.O. Box 248  
Grenta, LA 70054

Jeffrey R Pollack

**REDACTED**

Jersey Central Power & Light  
30895 West 8 Mile  
Livonia, MI 48152

JLL  
Keystone-Florida Property Holding Group  
Attn: Legal Dept  
234 Mall Boulevard  
P.O. Box 1528  
King Of Prussia, PA 19406

JLL  
Maui Outlets Associates, LLC  
c/o Maui Lahaina Partners, LLC  
3660 Waialae Avenue  
Suite 304  
Honolulu, HI 96816

JP Morgan Chase  
National Bank By Mail  
PO Box 6185  
Westerville, OH 43086

Kaelex Inc dba Ready Set Retail  
33 College Ave  
Ste A  
Rexburg, ID 83440

Kaihatsu Media LLC  
56 Berkshire Way  
East Brunswick, NJ 08816

Kawanda Williams  
**REDACTED**

KCP Advisory Group LLC  
700 Technology Park Drive  
Suite 212  
Billerica, MA 01821

Kering Eyewear USA Inc  
200 Somerset Corp Blvd  
Suite 4002  
Bridgewater, NJ 08807

Keter Environmental Serv.  
4 High Ridge Park  
Stamford, CT 06905

Klaviyo, Inc  
225 Franklin Street  
10th Floor  
Boston, MA 02110

Kleinschmidt Inc  
PO Box 7158  
Deerfield, IL 60015-7158

Krewe Du Optic LLC  
1020 Thalia Street  
New Orleans, LA 70130

LA Dept of Agriculture and Forestry  
LA Dept of Agriculture & Forestry  
Division of Weights and Measures  
5825 Florida Blvd  
Ste 500  
Baton Rouge, LA 70806

L'Amy America  
40 Richards Avenue  
6 Fl  
Norwalk, CT 06864

Las Vegas City Hall  
495 S Main St  
Las Vegas, NV 89101

Lexington County, SC  
212 South Lake Dr  
Suite 103  
Lexington, SC 29072-3499

Life Insurance Company of  
900 Cottage Grove Road  
Philadelphia, PA 19178

Lighthouse Services Inc  
1710 Walton Road  
Suite 204  
Blue Bell, PA 19422

Linkedin Corporation  
62228 Collections Center Drive  
Chicago, IL 60693

Littler Mendelson PC  
PO Box 207137  
Dallas, TX 75320-7137

Look 'N See  
127 B Spruce Street  
Cedarhurst, NY 11516

Loomis Armoured US Inc  
Dept. Ch 10500  
Palatine, IL 60055

Los Angeles County  
200 N. Spring Street  
Los Angeles, CA 90012

Louisiana Dept of Revenue  
P.O. Box 3138  
Baton Rouge, LA 70821-3138

Luxottica of America Inc  
4000 Luxottica Place  
West Hollywood, CA 90069

LYFT  
6201 15th Ave  
Brooklyn, NY 11219

Macerich  
P.O. Box 2172  
401 Wilshire Boulevard  
Suite 700  
Santa Monica, CA 90401

Macerich  
Fashion Outlets of Niagara Falles  
P.O. Box 2188  
Santa Monica, CA

Madaluxe  
1760 Apollo Court  
Seal Beach, CA 90740

Madison County, MS  
146. W Center St  
Canton, MS 39046

Managed Business Communications  
430 Sand Shore Road  
Suite 10  
Hackettstown, NJ 07840

Marcolin USA Eyewear Corp  
PO Box 5162  
Carol Stream, IL 60197-5162

Maria Del Carmen Izquierdo  
**REDACTED**

Marin County  
Dept of Weights and Measures  
1682 Novato Blvd.  
Suite 150-A  
Novato, CA 94947-7021

Maryland Dept of Revenue  
110 Carroll Street  
Annapolis, MD 21411

Massachusetts Dept of Revenue  
PO Box 7009  
Boston, MA 2204



Maui Jim  
P.O. Box 203861  
Dallas, TX 75320-3861

MBG Consulting Inc  
980 N Michigan Ave  
Suite 1000  
Chicago, IL 60611

Mecklenburg County, NC  
P.O. Box 31457  
Charlotte, NC 28231-1457

Menehune Water Company  
99-1205 Halawa Valley Street  
Aiea Haw, HI 96701-3281

Metropolitan Telecommunications  
44 Wall Street  
14th Floor  
Manchester, NH 03108-9660

Miami-Dade County, FL  
200 NW 2nd Avenue  
Miami, FL 33128-1733

Michael Page International  
392604 500 Ross Street 154-0460  
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Michael S Gross

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Michigan Dept of Revenue  
P.O. Box 30324  
Lansing, MI 48909-7824

Microsoft Online Inc  
6100 Neil Road  
Ste 100  
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Minnesota Dept of Revenue  
P.O. Box 64622  
St. Paul, MN 55164-0622

Mississippi Dept of Revenue  
P. O. Box 1033  
Jackson, MS 39215

Missouri Dept of Revenue  
Taxation Division  
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Jefferson City, MO 65105-0840

Montgomery County Tax office  
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Mood Media  
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Multi Service Technology  
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Dallas, TX 75373-3229

Multimedia Plus Inc  
853 Broadway  
Suite 1605  
New York, NY 10003

Myers Holum Inc  
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Suite 217  
New York, NY 10016

National Grid  
P.O. Box 316  
Prairie Du Chien, WI 53821

National Vision Admin.  
120 Rt 46 West  
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Native Pest Management  
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Navex Global Inc  
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Nevada Dept of Revenue  
State of Nevada Dept of Taxation  
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Nevada Dept of Taxation  
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New Jersey Dept of Revenue  
NJ Division of Taxation  
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Trenton, NJ 12205

New Jersey Natural Gas Co  
PO Box 11743  
Newark, NJ 07101-4743

New York Dept of Revenue  
NY State Dept of Taxation & Finance  
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Albany, NY 12205

New York Dept of Revenue  
One Centre Street  
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Niche Optics  
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Montvale, NJ 07645

North Carolina Dept of Revenue  
North Carolina Dept of Revenue  
PO Box 25000  
Raleigh, NC 27640

Nrai Services, LLC  
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NV Energy  
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Reno, NV 89520-3150

NYC Department of Finance  
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New York, NY 10008-3931

Oakley Inc.  
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Los Angeles, CA 90074-7162

O'Connor Capital Partners  
c/o O'Connor Property Management  
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Oliver Peoples Group  
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Opti Pak Inc  
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Oracle America Inc.  
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Orange & Rockland Utility  
PO Box 1005  
Valley, NY 10977

Orange County, FL  
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Orlando, FL 32854-5100

Orange Tree Employment Screening  
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Outlook Eyewear Company  
Dept #1419  
Denver, CO 80291-1419

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Parish of East Baton Rouge Dept of Finance  
City of Baton Rouge  
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Director- Lease Admin and Gen Counsel  
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1985 Cedar Bridge Avenue  
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Lakewood, NJ 8701

Premium Parking  
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Suite 1500  
New Orleans, LA 70130

Premium Parking Service L  
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Premium Steel LLC  
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Cleveland, OH 44117

Prive Goods LLC  
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Unit 201  
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Davie, FL 33325

QMI Holding Inc  
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Soni Resources Group LLC  
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SOS Security LLC  
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New York, NY 10087-1577

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PPF MBL Portfolio, LLC  
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South Carolina Dept of Revenue  
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Columbia, SC 29210

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369 Miramar Beach Drive  
Miramar Beach, FL 32550

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Rosemead, CA 91771-0001

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Minneapolis, MN 55486-2886

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The Taubman Company  
Taubman Benderson UTC LLC  
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Niagara Falls, NY 14305

Township of Upper Merion  
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King of Prussia, PA 19406

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Virginia Dept of Revenue  
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5160 Wiley Post Way  
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Washington Dept of Revenue  
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P.O. Box 660654  
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CNA Surety  
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Westfield LLC  
Westfield Concession Management, LLC  
Airport Division Management office  
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Wheaton, MD 20902

Westfield LLC  
Santa Anita Shoppingtown LP  
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2049 Century Park East  
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Westfield LLC  
Westfield World Trade Center  
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7 World Trade Center  
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New York, NY 10007

Window Film Depot  
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WM Corporate Services Inc  
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Yext Inc  
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Yurong Zhang  
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Yuval Shani

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*Proposed Counsel for Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SOLSTICE MARKETING CONCEPTS LLC,

Debtor.<sup>1</sup>

Chapter 11

Case No. 21-\_\_\_\_\_(\_\_\_\_)

**VERIFICATION OF CREDITOR MATRIX**

I, the Chief Restructuring Officer of Solstice Marketing Concepts LLC as debtor and debtor in possession in the above-referenced chapter 11 case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Dated: February 17, 2021  
New York, NY

/s/ \_\_\_\_\_ Jacen A. Dinoff  
Jacen A. Dinoff  
*Chief Restructuring Officer*  
Solstice Marketing Concepts LLC

<sup>1</sup> The Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is: Solstice Marketing Concepts LLC (4579).